



BOARD OF REVIEW

FY 2014

BUDGET

MICHAEL M. CABONARGI
COMMISSIONER

DAN PATLAK
COMMISSIONER

LARRY R. ROGERS, JR.
COMMISSIONER

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BUREAU SUMMARY
BOARD OF REVIEW

SUMMARY OF APPROPRIATIONS

Department and Title	2013 Expend. As Of 09-27-13	2013 Adjusted Appropriation	Department Request	President's Recommendation	Difference
Corporate Fund					
050 - Board of Review	6,413,681	8,348,578	8,233,141	8,233,141	(115,437)
Corporate Fund Total	6,413,681	8,348,578	8,233,141	8,233,141	(115,437)
Total Appropriations	6,413,681	8,348,578	8,233,141	8,233,141	(115,437)

SUMMARY OF POSITIONS

Department and Title	2013 Approved Positions	Department Request	President's Recommendation	Difference
Corporate Fund				
050 - Board of Review	126.0	125.0	125.0	(1.0)
Corporate Fund Total	126.0	125.0	125.0	(1.0)
Total Positions	126.0	125.0	125.0	(1.0)

DEPARTMENT OVERVIEW

050 BOARD OF REVIEW

Mission

To comply with statutory mandates and the oath taken by each Commissioner to perform all duties as required by law, to fairly and impartially review the assessments of all property within Cook County to the extent authorized by the Property Tax Code, to correct all assessments which should be corrected, to raise, lower, and or direct the Cook County Assessor to change, correct, alter, or modify assessments as justice may require, and to do all acts necessary within the authority provided by the Code to procure a full, fair and impartial assessment of property.

Mandates and Key Activities

- 35 ILCS 200/16-95: The BOR shall upon complaint of any taxpayer or interested taxing district, review the assessment and confirm, revise, correct, alter or modify as it appears to be just.
- 35 ILCS 200/16-125: The BOR shall give every party that files a complaint the opportunity to be heard, shall notify the Cook County Assessor of any change in the assessment, and shall maintain all records for five years.
- 35 ILCS 200/16-170: The Property Tax Appeal Board may require the production of records [from the BOR] that may be material evidence.
- Provides citizens forum to appeal assessed value of their real estate.
- Review evidence submitted to determine a fair and just assessed value.
- Defend its decisions at the Illinois Property Tax Appeal Board.
- Makes recommendations to the Illinois Department of Revenue regarding applications for property tax exemptions.

Discussion of 2013 Activities and 2014 Initiatives

The BOR completed its prior session on April 19, 2013, positioning the Cook County Property Tax System to issue second installment bills payable on August 1st, repeating its success for the second time in 34 years. This accomplishment benefited local taxing jurisdictions, which avoided spending interest bearing reserves or issuing tax anticipation warrants. The cost to taxing jurisdictions of late bills is estimated to be at minimum \$3M per month.

The BOR must complete its current session by April 18, 2014 for bills to be due on the statutory deadline. This poses a challenge because the BOR anticipates the North reassessment triennial to yield in excess of 350,000 parcels for review.

The BOR will open the first group of townships for its current session on August 5, 2013. These adjustments and other changes to BOR procedures implemented last year should increase the likelihood of finishing the BOR on time.

The BOR and County Bureau of Technology made enhancements to its online filing system. During this shared services effort, Bureau of Technology made enhancements and upgrades to the BOR's digital infrastructure in order to promote increased use of the online filing system, improve accountability, and increase workflow efficiencies, including:

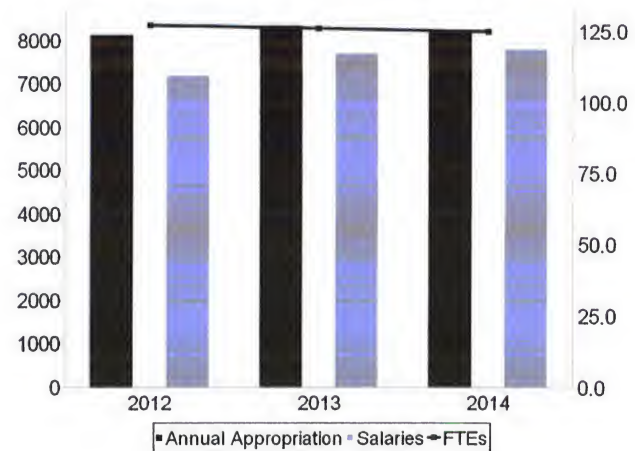
- Online pre-registration of appeals enhancements.
- Online access to bulk filing for multiple PIN properties enhancements.
- Digital Docketing Intranet System enhancements.

Other collaborative projects in FY2013 include:

- Worked with Bureau of Technology and the Office of the Chief Procurement Officer to issue an RFP in August of 2013 for implementation of a paperless workflow process in subsequent Board sessions pursuant to prior authorization by the IT Collaborative Board.
- Worked with Bureau of Technology implementing a bar code tracking system to improve handling of current paper complaint system.

The BOR Commissioners published an Annual Report outlining activities for the 2012 session.

Appropriations (\$ thousands)			
Fund Category	2012 Adopted	2013 Adjusted Appropriation	2014 Recommended
Corporate Fund	8,128.7	8,348.6	8,233.1
	Adopted	Adopted	Recommended
FTE Positions	127.0	126.0	125.0



STAR Goals/Key Performance Indicators

- ★ Completed the 2012 complaint session by April 19, 2013 allowing timely issuance of tax bills.
- ★ Improved access to online appeals process. Last session, 86% of complaints were filed online compared to 28% in the 2011 session.
- ★ BOR presents outreach workshops to increase awareness of the property tax appeal process and bring the BOR's appeal process to underserved communities, including citizens lacking internet access or ready transportation, as well as the elderly.

DEPARTMENT OVERVIEW
050 BOARD OF REVIEW

STAR Performance Data			
Performance Indicator	FY 2012	FY 2013 Projected YE	FY 2014 Target
Close Date -Complete complaint session in April	4-18-12	4-19-13	4-18-2014
% of parcels filed on-line	27%	86%	50%
Number of residential outreach programs conducted in County	167	162	140

Programs

Review & Outreach

- Provides a forum for taxpayers to challenge the assessment of their property.
- Accepts applications for exemptions and provides a recommendation to the Illinois Department of Revenue.
- Presents outreach workshops throughout the County to increase awareness of the functions and remedies available and encourage taxpayer participation in the property tax appeal process.
- Collects evidence submitted for appeals and examines the uniformity of a property's assessment in order to determine a fair and just assessed value.
- Transmits appeals process results to the Assessor so that the records reflect the decision.
- No decision is binding upon the Board of Review until at least two of the three commissioners' staff agree upon a result.
- If a taxpayer or taxing body files an appeal with the Illinois Property Tax Appeal Board, the Board of Review is required to defend its decision.

DISTRIBUTION BY APPROPRIATION CLASSIFICATION
DEPARTMENT 050 - BOARD OF REVIEW

Account	2013 Expend. As Of 09-27-13	2013 Adjusted Appropriation	Department Request	President's Recommendation	Difference
Personal Services					
108/501035 Furlough Day Adjustment			(31,296)	(31,296)	(31,296)
110/501010 Salaries and Wages of Regular Employees	6,056,100	7,802,781	7,792,748	7,792,748	(10,033)
120/501210 Overtime Compensation	120,051	145,500	75,000	75,000	(70,500)
170/501510 Mandatory Medicare Costs	3,844				
183/501770 Seminars for Professional Employees		2,500	3,000	3,000	500
185/501810 Professional and Technical Membership Fees	2,085	2,100	2,625	2,625	525
186/501860 Training Programs for Staff Personnel	7,335	15,000	7,000	7,000	(8,000)
190/501970 Transportation and Other Travel Expenses for Employees	2,613	7,500	7,500	7,500	
Personal Services Total	6,192,028	7,975,381	7,856,577	7,856,577	(118,804)
Contractual Services					
225/520260 Postage	46,383	80,413	86,190	86,190	5,777
240/520490 External Graphics and Reproduction Services	35,229	67,795	63,900	63,900	(3,895)
241/520491 Internal Graphics and Reproduction Services	10,992	25,200	36,500	36,500	11,300
242/520550 Surveys, Operations and Reports	1,978	2,718	2,802	2,802	84
245/520610 Advertising For Specific Purposes	2,936	6,111	6,000	6,000	(111)
268/521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services	500	1,067	1,100	1,100	33
Contractual Services Total	98,018	183,304	196,492	196,492	13,188
Supplies and Materials					
350/530600 Office Supplies	38,948	65,930	69,000	69,000	3,070
353/530640 Books, Periodicals, Publications, Archives and Data Services	19,936	25,300	25,000	25,000	(300)
354/530680 Data Services for PTAB	28,868	46,803	47,500	47,500	697
388/531650 Computer Operation Supplies	9,565	20,198	16,500	16,500	(3,698)
Supplies and Materials Total	97,317	158,231	158,000	158,000	(231)
Operations and Maintenance					
440/540130 Maintenance and Repair of Office Equipment	1,968	3,875	4,000	4,000	125
441/540170 Maintenance and Repair of Data Processing Equipment and Software	1,131	4,568			(4,568)
Operations and Maintenance Total	3,100	8,443	4,000	4,000	(4,443)
Rental and Leasing					
630/550010 Rental of Office Equipment	23,219	23,219			(23,219)
630/550018 County Wide Canon Photocopier Lease			18,072	18,072	18,072
Rental and Leasing Total	23,219	23,219	18,072	18,072	(5,147)
Operating Funds Total	6,413,681	8,348,578	8,233,141	8,233,141	(115,437)
(717) New/Replacement Capital Equipment - 71700050					
530/560510 Office Furnishings and Equipment	25,850		50,000	50,000	50,000
	25,850		50,000	50,000	50,000
Capital Equipment Request Total	25,850		50,000	50,000	50,000

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE
DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2013	Approved & Adopted	Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
01 Executive Division								
01 Hearings - 0501254								
0009	Commissioner	SEL	3.0	300,000	3.0	300,000	3.0	300,000
0376	Chief Deputy Commissioner	24	1.0	137,512	1.0	137,512	1.0	137,512
0377	First Assistant Commissioner	24	2.0	256,056	2.0	256,056	2.0	256,056
0036	Chief of Administrative Services	23	1.0	77,723	1.0	79,311	1.0	79,311
0324	Administrative Assistant to Commissioners II (Board of Appeals)	23	4.0	382,656	4.0	389,032	4.0	389,032
0383	Deputy in Charge-Complaints	23	1.0	96,830	1.0	98,847	1.0	98,847
0065	Administrative Assistant to Commissioner Board of Appeals	22	1.0	98,121	1.0	67,557	1.0	67,557
0051	Administrative Assistant V	20	4.0	249,956	4.0	255,066	4.0	255,066
0366	Appeals Analyst II	19	1.0	51,822	1.0	51,863	1.0	51,863
0365	Appeals Analyst I	18	1.0	63,896	1.0	63,948	1.0	63,948
			19.0	\$1,714,572	19.0	\$1,699,192	19.0	\$1,699,192
02 Real Estate Tax Analytical Section - 0501411								
0295	Administrative Analyst V	23	4.0	354,499	4.0	358,520	4.0	358,520
0324	Administrative Assistant to Commissioners II (Board of Appeals)	23	1.0	72,027	1.0	72,085	1.0	72,085
1114	Systems Analyst V	23	1.0	78,697	1.0	80,323	1.0	80,323
1137	Application Developer	23	1.0	56,538	1.0	57,682	1.0	57,682
0065	Administrative Assistant to Commissioner Board of Appeals	22	4.0	285,160	4.0	295,259	4.0	295,259
0253	Business Manager III	22	2.0	159,861	2.0	163,201	2.0	163,201
0338	Assessment Analyst IV	22	2.0	145,873	2.0	147,503	2.0	147,503
0342	Assessment Analyst III	21	1.0	61,450	1.0	63,121	1.0	63,121
0051	Administrative Assistant V	20	7.0	472,657	7.0	482,461	7.0	482,461
0145	Accountant V	19	2.0	124,275	2.0	127,528	2.0	127,528
0366	Appeals Analyst II	19	1.0	69,780	1.0	71,232	1.0	71,232
0050	Administrative Assistant IV	18	1.0	47,372	1.0	47,484	1.0	47,484
0365	Appeals Analyst I	18	4.0	212,250	4.0	217,918	4.0	217,918
0389	Deputy Member III	18	3.0	185,456	3.0	188,305	3.0	188,305
			34.0	\$2,325,895	34.0	\$2,372,622	34.0	\$2,372,622
03 Administrative and Clerical - 0501256								
0387	Secretary Board of Appeals	23	1.0	88,808	1.0	88,879	1.0	88,879
0253	Business Manager III	22	1.0	71,821	1.0	72,444	1.0	72,444
0051	Administrative Assistant V	20	1.0	60,615	1.0	62,173	1.0	62,173
1103	Computer Operator III	16	1.0	44,059	1.0	44,949	1.0	44,949
0384	Deputy Member I	14	1.0	49,896	1.0	50,938	1.0	50,938
			5.0	\$315,199	5.0	\$319,383	5.0	\$319,383
04 PTAB Administrative Review Section - 0501257								
0324	Administrative Assistant to Commissioners II (Board of Appeals)	23	1.0	75,414	1.0	83,383	1.0	83,383
0050	Administrative Assistant IV	18		1		1		1
0365	Appeals Analyst I	18	3.0	174,978	3.0	154,151	3.0	154,151
0048	Administrative Assistant III	16	1.0	47,980	1.0	48,966	1.0	48,966
1103	Computer Operator III	16	1.0	55,569	1.0	55,613	1.0	55,613
			6.0	\$353,942	6.0	\$342,114	6.0	\$342,114
02 Administrative Service Division								
01 Supervisory and Clerical - 0501258								
0382	Chief Clerk Board of Appeals	23	1.0	88,808	1.0	88,879	1.0	88,879
0051	Administrative Assistant V	20	1.0	56,736	1.0	55,892	1.0	55,892
0366	Appeals Analyst II	19	3.0	182,586	3.0	182,948	3.0	182,948

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE
DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2013 Approved & Adopted		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0050	Administrative Assistant IV	18			1.0	48,851	1.0	48,851
0365	Appeals Analyst I	18	1.0	70,689	1.0	72,167	1.0	72,167
0144	Accountant IV	17	1.0	61,354	1.0	61,450	1.0	61,450
0048	Administrative Assistant III	16	1.0	40,415	1.0	41,294	1.0	41,294
0388	Deputy Member II	15	1.0	57,705	1.0	58,889	1.0	58,889
0047	Administrative Assistant II	14	1.0	42,125	1.0	42,976	1.0	42,976
0936	Stenographer V	13	1.0	33,246	1.0	33,272	1.0	33,272
0907	Clerk V	11	1.0	43,304	1.0	43,339	1.0	43,339
0906	Clerk IV	10	1.0	48,812				
			13.0	\$725,780	13.0	\$729,957	13.0	\$729,957
02 Property Exemption Section - 0501259								
0324	Administrative Assistant to Commissioners II (Board of Appeals)	23	2.0	195,271	2.0	199,964	2.0	199,964
0051	Administrative Assistant V	20	1.0	56,918	2.0	117,087	2.0	117,087
0145	Accountant V	19	1.0	56,656				
0050	Administrative Assistant IV	18	1.0	49,601	1.0	50,635	1.0	50,635
1103	Computer Operator III	16	1.0	59,886	1.0	59,934	1.0	59,934
			6.0	\$418,332	6.0	\$427,620	6.0	\$427,620
03 Computer Section - 0501412								
0065	Administrative Assistant to Commissioner Board of Appeals	22	1.0	67,557				
0050	Administrative Assistant IV	18	1.0	71,666	1.0	71,723	1.0	71,723
0365	Appeals Analyst I	18			1.0	47,520	1.0	47,520
0046	Administrative Assistant I	12	1.0	43,641	1.0	44,537	1.0	44,537
0907	Clerk V	11	1.0	41,894	1.0	42,769	1.0	42,769
			4.0	\$224,758	4.0	\$206,549	4.0	\$206,549
04 Field Investigation Section - 0501261								
0051	Administrative Assistant V	20	1.0	57,065	1.0	58,261	1.0	58,261
0048	Administrative Assistant III	16			1.0	48,965	1.0	48,965
0047	Administrative Assistant II	14	1.0	48,812				
0936	Stenographer V	13	1.0	48,072	1.0	49,061	1.0	49,061
			3.0	\$153,949	3.0	\$156,287	3.0	\$156,287
05 Taxpayer Assistance Section - 0501262								
0051	Administrative Assistant V	20	2.0	113,722	2.0	114,955	2.0	114,955
0145	Accountant V	19	1.0	58,806	1.0	60,029	1.0	60,029
0365	Appeals Analyst I	18	3.0	156,020	3.0	156,450	3.0	156,450
0389	Deputy Member III	18	1.0	49,601	1.0	50,635	1.0	50,635
0048	Administrative Assistant III	16	1.0	61,499	1.0	40,415	1.0	40,415
0384	Deputy Member I	14	1.0	52,285	1.0	53,380	1.0	53,380
1102	Computer Operator II	14	1.0	47,647	1.0	48,723	1.0	48,723
1235	Storekeeper V	14	1.0	50,599	1.0	51,656	1.0	51,656
			11.0	\$590,179	11.0	\$576,243	11.0	\$576,243
06 Pre-Hearing - 0501263								
0295	Administrative Analyst V	23	1.0	71,897	1.0	73,396	1.0	73,396
0389	Deputy Member III	18	1.0	62,479	1.0	63,779	1.0	63,779
0384	Deputy Member I	14	1.0	52,932	1.0	54,039	1.0	54,039
0046	Administrative Assistant I	12	1.0	55,848	1.0	55,892	1.0	55,892
			4.0	\$243,156	4.0	\$247,106	4.0	\$247,106
07 Computer Entry Section - 0501264								
0051	Administrative Assistant V	20	1.0	77,704	1.0	79,327	1.0	79,327
0145	Accountant V	19	1.0	77,359	1.0	78,974	1.0	78,974
0050	Administrative Assistant IV	18	1.0	70,425	1.0	71,892	1.0	71,892

PERSONAL SERVICES - SUMMARY OF POSITIONS BY BUSINESS UNIT AND JOB CODE
DEPARTMENT 050 - BOARD OF REVIEW

Job Code	Title	Grade	2013 Approved & Adopted		Department Request		President's Recommendation	
			FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
0048	Administrative Assistant III	16	1.0	47,899	1.0	48,900	1.0	48,900
0047	Administrative Assistant II	14	2.0	97,619	2.0	99,614	2.0	99,614
0384	Deputy Member I	14	1.0	53,278	1.0	54,371	1.0	54,371
0936	Stenographer V	13	1.0	49,296	1.0	53,935	1.0	53,935
0907	Clerk V	11	2.0	71,399	1.0	36,275	1.0	36,275
			10.0	\$544,979	9.0	\$523,288	9.0	\$523,288
08 PTAB Clerical Section - 0501413								
0338	Assessment Analyst IV	22	1.0	74,665	1.0	76,224	1.0	76,224
0366	Appeals Analyst II	19	1.0	71,476	1.0	72,921	1.0	72,921
0048	Administrative Assistant III	16	1.0	41,099	1.0	41,958	1.0	41,958
0388	Deputy Member II	15	1.0	56,195	1.0	57,373	1.0	57,373
1102	Computer Operator II	14	2.0	96,288	2.0	101,795	2.0	101,795
			6.0	\$339,723	6.0	\$350,271	6.0	\$350,271
03 Branch Offices								
01 Markham Branch - 0501267								
0047	Administrative Assistant II	14	1.0	53,509	1.0	54,627	1.0	54,627
			1.0	\$53,509	1.0	\$54,627	1.0	\$54,627
02 Bridgeview Branch - 0501268								
0048	Administrative Assistant III	16	1.0	55,630	1.0	56,791	1.0	56,791
			1.0	\$55,630	1.0	\$56,791	1.0	\$56,791
03 Maywood Branch - 0501269								
0384	Deputy Member I	14	1.0	52,688	1.0	53,790	1.0	53,790
			1.0	\$52,688	1.0	\$53,790	1.0	\$53,790
05 Skokie - 0501271								
0907	Clerk V	11	2.0	85,290	2.0	87,053	2.0	87,053
			2.0	\$85,290	2.0	\$87,053	2.0	\$87,053
Total Salaries and Positions			126.0	\$8,197,581	125.0	\$8,202,893	125.0	\$8,202,893
Turnover Adjustment				(499,655)		(410,145)		(410,145)
Operating Funds Total			126.0	\$7,697,926	125.0	\$7,792,748	125.0	\$7,792,748

PERSONAL SERVICES - SUMMARY OF POSITIONS BY GRADE
DEPARTMENT 050 - BOARD OF REVIEW

Grade	2013 Approved & Adopted		Department Request		President's Recommendation	
	FTE Pos.	Salaries	FTE Pos.	Salaries	FTE Pos.	Salaries
SEL	3.0	300,000	3.0	300,000	3.0	300,000
24	3.0	393,568	3.0	393,568	3.0	393,568
23	19.0	1,639,168	19.0	1,670,301	19.0	1,670,301
22	12.0	903,058	11.0	822,188	11.0	822,188
21	1.0	61,450	1.0	63,121	1.0	63,121
20	18.0	1,145,373	19.0	1,225,222	19.0	1,225,222
19	11.0	692,760	10.0	645,495	10.0	645,495
18	21.0	1,214,434	23.0	1,305,459	23.0	1,305,459
17	1.0	61,354	1.0	61,450	1.0	61,450
16	9.0	454,036	10.0	487,785	10.0	487,785
15	2.0	113,900	2.0	116,262	2.0	116,262
14	14.0	697,678	13.0	665,909	13.0	665,909
13	3.0	130,614	3.0	136,268	3.0	136,268
12	2.0	99,489	2.0	100,429	2.0	100,429
11	6.0	241,887	5.0	209,436	5.0	209,436
10	1.0	48,812				
Total Salaries and Positions	126.0	\$8,197,581	125.0	\$8,202,893	125.0	\$8,202,893
Turnover Adjustment		(499,655)		(410,145)		(410,145)
Operating Funds Total	126.0	\$7,697,926	125.0	\$7,792,748	125.0	\$7,792,748